

ORDINANCE NO. 4332

AN ORDINANCE to amend and reordain Section 3-2-323 (APPLICATION FOR AND ISSUANCE OF LICENSE; WHEN TAX PAYABLE), Section 3-2-324 (LICENSE PERIOD; USE OF LICENSE PLATES, WINDSHIELD TAGS OR DECALS BEFORE LICENSE PERIOD), Section 3-2-325 (PAYMENT OF PERSONAL PROPERTY TAXES PRIOR TO ISSUANCE), Section 3-2-333 (REPLACEMENT OF LOST PLATES, TAGS AND DECALS), and Section 3-2-334 (PRORATION OF LICENSE TAX), all of Article R (LICENSE TAXES ON MOTOR VEHICLES, TRAILERS AND SEMITRAILERS), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-323 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-323 Application for and issuance of license; when tax payable.

- (a) Application for the license prescribed by this article shall be made each year not later than October 5 on forms prepared by the director. The license tax covered by section 3-2-321 of this code shall be due and payable to the director not later than October 5 of each license tax year . Upon payment of the license tax, the director of finance shall issue to the applicant an appropriate license plate or license windshield tag for such vehicle; except that decals made of reflective, waterproof material shall be issued for motorcycles, trailers and semitrailers; provided, however, that for tax years 2004 and 2005, the director may issue to an applicant, whose prior year license tax and personal property tax have been paid on all vehicles owned by such applicant and subject to such license tax and personal property tax in the City, the appropriate license plate or license windshield tag, and bill the applicant for the

current year license tax. The license plate, tag or decal shall remain valid until November 15 of the following calendar year.

(b) At the time of application for the initial city licensing of a motor vehicle, trailer or semitrailer, the applicant shall present his state registration or other proof of ownership. Such initial application and payment of the appropriate license tax shall be made:

(1) upon registering and licensing any motor vehicle, trailer or semitrailer with the Virginia Division of Motor Vehicles when the registration of such a vehicle shows an address in the city;

- (2) upon commencement of operation upon the streets of the city of any motor vehicle, trailer or semitrailer which has been in the city for a period of at least 30 days and which is registered and licensed by another state or by the Virginia Division of Motor Vehicles whose records show as an address elsewhere in Virginia; or
- (3) upon commencement of operation upon the streets of the city of a motor vehicle, trailer or semitrailer from a place of business within the city, which vehicle is used in the conduct of any business or occupation within the city.

Section 2. That Section 3-2-324 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-324 License period; use of license plates, windshield tags or decals before license period.

The period during which a license plate, windshield tag or decal issued under this article is valid shall run from October 5 of a calendar year through November 15 of the subsequent calendar year. In no event shall any license plate, windshield tag or decal be used beyond November 15 of the license period for which is it issued.

Section 3. That Section 3-2-325 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-325 Payment of personal property taxes prior to issuance.

- (a) No license plate or windshield tag shall be issued under this article for any motor vehicle, trailer or semitrailer unless and until the applicant for such

license shall have produced satisfactory evidence that all personal property taxes upon all motor vehicles, trailers or semitrailers owned by the applicant have been paid which have been properly assessed or are assessable against the applicant.

(b) Notwithstanding the provisions of subsection (a) to the contrary, for the 2004 and 2005 tax years, a license plate or windshield tag may be issued to an applicant before payment of the current year personal property tax on the vehicle for which application is made, provided that the prior year license tax and personal property tax have been paid on all vehicles owned by such applicant and subject to such license tax and personal property tax in the City.

Section 4. That Section 3-2-333 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-333 Replacement of lost plates, tags and decals.

Any person losing his original license plate, license windshield tag or decal issued as provided in section 3-2-325 of this article may secure a new license plate, license windshield tag or decal by making affidavit to the director of finance that the original license plate, license windshield tag or decal has been lost and by paying a fee of \$1 to the director of finance.

Section 5. That Section 3-2-334 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-334 Vehicle decal reciprocity.

Notwithstanding any provisions of this article to the contrary, if a license tax has been paid for a license period to the county of Arlington, Fairfax or Loudoun or the city of Fairfax or Falls Church, or the town of Herndon, jurisdictions which are participating in the Northern Virginia Local Motor Vehicle License Compact, and the vehicle relocates to the city during the period, the owner may obtain a city decal for the current license period by completing the forms prescribed by the director of finance and presenting the state vehicle registration and pieces of the previously issued license decal, accompanied by a fee of \$5.

Section 6. That this ordinance shall become effective at 12:01a.m., February 1, 2004.

WILLIAM D. EUILLE
Mayor

Final Passage: January 24, 2004

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